anticipated to raise the receipts under 'Public Works' by Rs. 52,700 as compared with the budget estimate of Rs. 2,16,600. Under 'Abkari and Ganja', an increase in revenue of Rs. 39,200 is anticipated over the budget estimate of Rs. 12,54,600 owing chiefly to increased consumption, etc. The revised estimate under 'Opium' is fixed at Rs. 1,53,100 as against the budget estimate of Rs. 1,26,900, the increase being mainly under 'Duty on Opium', due to the new system under which the duty on the drug is not to be remitted to the British Government at the time of indent. A refund is thus expected this year itself from the British Government on account of the opium paid for and imported after the 1st April 1930 as explained in the Memorandum. The revised estimate under 'Land Revenue' exceeds the budget estimate of Rs. 12,22,100 by Rs. 14,400 mainly on account of the adjustment of the compensation for fishing stakes received from the British Government. Against these increases, slight decreases in revenue also are anticipated especially under 'Stamps' chiefly in the receipts under court-fee stamps; 'Tramway', etc.

Disbursements.—Turning to the expenditure side, we find that the revised estimate is placed at Rs. 88,69,800 as against the budget estimate of Rs. 82,95,800, thus showing an increase of Rs. 5,74,000.

Apart from the general increase in the cost of establishments of all Departments consequent on the revision of pay of officers effected during the course of the year according to the orders on the Report of the Special Finance Committee, we have had, during the year, to meet several pressing demands from Departments in several cases of a non-recurring nature and supplementary grants to the extent of roughly Rs. 2,00,000 have been sanctioned till now with your concurrence, while additional grants amounting to a rough aggregate of Rs. 1,80,000 have so far been made under non-voted heads as well. Applications for additional grants on account of revision are still to be received from Heads of Departments. Increase of expenditure occurs chiefly under

1. Public Works
2. Miscellaneous
3. State Conveyances
4. Law and Justice
5. Land Revenue
6. Military, etc.

The large increase under 'Public Works', *viz.*, Rs. 2,67,500 is mainly due to the works which had to be urgently done in connection with the visit of His Excellency the Viceroy to the State in the early part of the year and partly due to the Nelliampathy Road for which an additional grant of Rs. 1,50,000 has been already voted by the Council. The bulk of the increase of Rs. 1,94,500 under 'Miscellaneous' over the budget

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estimate of Rs. 1,01,900 is mostly under 'Subscriptions and Donations' and 'Entertainment of State Guests'. The grant of a donation of one lakh of rupees to the Benares Hindu University accounts for the increase under 'Subscriptions and Donations while the visit of His Excellency the Viceroy contributes to the increase under the other head. In accordance with the recommendations of the Special Finance Committee a new major head of account has been opened as 'State Conveyances' to represent the expenditure on motor cars, boats, Sirkar horses and carriages, etc., constituted out of the provisions which were hitherto being made under 'Public Works' and 'Miscellaneous'. As compared with the budget grant of Rs. 79,900 under the head, the revised estimate shows an excess of Rs. 34,000 mainly due to the purchase of additional motor cars and boats to meet the demands in connection with the visit of His Excellency the Viceroy.

Full details in respect of the rise and fall under each of the other heads are given in my memorandum, and I do not wish to trouble you with a reiteration of them here.

It has been a standing criticism of this House that the reorganisation of Departments and a liberal revision of pay of officers was being postponed. Government regret more than the Members on the opposite side that the scheme had to be delayed for reasons, which it is not at present necessary to go into, now that it has been given effect to. The contentment of the services is one of the primary concerns of every efficient Government, and it is their hope that this revision will go a great way to satisfy the demands of the staff. At the same time they recognise that changes may still have to be made to meet the changing conditions and the orders now issued cannot, in the very nature of things, be the last word on the subject. The average cost of the reorganisation, as ordered, results in an excess of Rs. 2,08,932 per year over the present cost of establishments.

Closing balance.—If our anticipations as regards the revenue are realised, and if our estimates of expenditure prove correct, we will have a surplus of Rs. 3,56,900 for the current year, which will, with the opening balance, raise the net surplus to the credit of the State to Rs. 97,06,790 at the end of the year.

Budget estimate of 1106.

The budget for the year 1106, as now framed, anticipates a revenue of Rs. 86,11,100 thus showing a decrease of Rs. 6,15,600 as compared with the revised estimate of the current year, while the programme of expenditure contemplates an outlay of

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